

**ST-1-X Amended Sales and Use Tax Return**

REV 04 FORM 003 Station 820, 833

E S \_\_\_\_/\_\_\_\_/\_\_\_\_  
NS DP CA RC**General Information**

Do not write above this line.

Everyone must complete Steps 1, 2, 4, and 5.  
You must also complete **Step 3** if you believe that you have overpaid.

Amount you are paying: \$ \_\_\_\_\_

Make your check payable to "Illinois Department of Revenue."

**Step 1: Identify your business.**

1 Account ID: \_\_\_\_\_ - \_\_\_\_\_

3 Business name: \_\_\_\_\_

2 Reporting period you are amending: \_\_\_\_/\_\_\_\_/\_\_\_\_ through \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year Month Day Year**Step 2: Mark the reason why you are filing an amended return.**

1 \_\_\_ Overpaid (Complete Step 3)

3 \_\_\_ Response to notice or bill

2 \_\_\_ Underpaid

4 \_\_\_ Corrections to line items but no additional tax due

**Step 3: Mark the reason(s) why you have overpaid your return.**

***If you collected the overpaid tax from your customer(s), you must have unconditionally refunded the overpaid tax to your customer(s) before you file a claim for credit with us.***

- 1 \_\_\_ I am decreasing Line 1 **or** I am increasing Line 2 because  
I sold merchandise  
a \_\_\_ to another Illinois business for resale. List the account ID(s) on Schedule RE and attach to Form ST-1-X.  
b \_\_\_ to an out-of-state customer and it was delivered to a location outside Illinois.  
c \_\_\_ to an exempt organization. List the tax exempt (E) number(s) on Schedule RE and attach to Form ST-1-X.  
d \_\_\_ that qualifies for a tax exemption for machinery or equipment used in manufacturing, farming, or graphic arts.  
e \_\_\_ that qualifies for an enterprise zone exemption.  
f \_\_\_ that was returned by my customer.

2 \_\_\_ I included receipts from prior month(s) or used the wrong month's receipts.

3 \_\_\_ I failed to include tax collected in Line 2.

4 \_\_\_ I used the wrong tax rate.

5 \_\_\_ The tax base is correct but I put it on the wrong tax line.

- 6 \_\_\_ I made a math error calculating Lines 9,11,15, 21, 23, or 25.  
7 \_\_\_ I failed to take the discount or made a math error calculating the discount.  
8 \_\_\_ I made errors completing Form ST-2, Multiple Site Form.  
9 \_\_\_ I am a retailer who is exchanging Manufacturer's Purchase Credit from a customer for cash previously paid.  
10 \_\_\_ I overpaid use tax because I failed to use Manufacturer's Purchase Credit to pay use tax.  
11 \_\_\_ I overpaid use tax because the item  
a \_\_\_ qualifies for a tax exemption for machinery or equipment used in manufacturing, farming, or graphic arts.  
b \_\_\_ qualifies for an enterprise zone exemption.  
c \_\_\_ was shipped to and used at a site outside Illinois.  
d \_\_\_ was returned to my supplier.

**Please turn page to complete Steps 4 and 5.**

## Step 4: Correct your financial information.

Complete all applicable lines.

Please round to the nearest whole dollar.

### Column A

Most recent figures filed

### Column B

Figures as they should have been filed

#### Alcoholic Liquor Purchases

**A** Total dollar amount of alcoholic liquor purchased (invoiced and delivered)

**A** \_\_\_\_\_ **A** \_\_\_\_\_

#### Taxable Receipts

- 1** Total receipts (include tax)  
**2** Deductions - Include tax collected (from worksheet in instructions)  
**3** Taxable receipts - Subtract Line 2 from Line 1.

**1** \_\_\_\_\_ **1** \_\_\_\_\_  
**2** \_\_\_\_\_ **2** \_\_\_\_\_  
**3** \_\_\_\_\_ **3** \_\_\_\_\_

#### Tax on Receipts

Illinois Retailers and Servicepersons

- 4a** General merchandise tax base  
**4b** General merchandise tax - Multiply Line 4a by your tax rate of \_\_\_\_\_.  
**5a** Food, drugs, and medical appliances tax base  
**5b** Food, drugs, and medical appliances tax - Multiply Line 5a by your tax rate of \_\_\_\_\_.

**4a** \_\_\_\_\_ **4a** \_\_\_\_\_  
**4b** \_\_\_\_\_ **4b** \_\_\_\_\_  
**5a** \_\_\_\_\_ **5a** \_\_\_\_\_  
**5b** \_\_\_\_\_ **5b** \_\_\_\_\_

Out-of-state Retailers and Servicepersons

- 6a** General merchandise tax base  
**6b** General merchandise tax - Multiply Line 6a by 6.25 percent (.0625).  
**7a** Food, drugs, and medical appliances tax base  
**7b** Food, drugs, and medical appliances tax - Multiply Line 7a by 1 percent (.01).

**6a** \_\_\_\_\_ **6a** \_\_\_\_\_  
**6b** \_\_\_\_\_ **6b** \_\_\_\_\_  
**7a** \_\_\_\_\_ **7a** \_\_\_\_\_  
**7b** \_\_\_\_\_ **7b** \_\_\_\_\_

All Retailers and Servicepersons

- 8a** Receipts taxed at other rates  
**8b** Receipts taxed at other rates - Multiply Line 8a by the appropriate tax rate of \_\_\_\_\_.  
**9** Tax due on receipts - Add Lines 4b, 5b, 6b, 7b, and 8b.

**8a** \_\_\_\_\_ **8a** \_\_\_\_\_  
**8b** \_\_\_\_\_ **8b** \_\_\_\_\_  
**9** \_\_\_\_\_ **9** \_\_\_\_\_

#### Retailers' Discount and Net Tax Due

- 10** Discount - See instructions.  
**11** Net tax due on receipts - Subtract Line 10 from Line 9.

**10** \_\_\_\_\_ **10** \_\_\_\_\_  
**11** \_\_\_\_\_ **11** \_\_\_\_\_

#### Tax on Purchases

- 12a** General merchandise tax base  
**12b** General merchandise tax - Multiply Line 12a by 6.25 percent (.0625).  
**13a** Food, drugs, and medical appliances tax base  
**13b** Food, drugs, and medical appliances tax - Multiply Line 13a by 1 percent (.01).  
**14a** Purchases taxed at other rates  
**14b** Purchases taxed at other rates - Multiply Line 14a by the appropriate tax rate of \_\_\_\_\_.  
**15** Tax due on purchases - Add Lines 12b, 13b, and 14b.

**12a** \_\_\_\_\_ **12a** \_\_\_\_\_  
**12b** \_\_\_\_\_ **12b** \_\_\_\_\_  
**13a** \_\_\_\_\_ **13a** \_\_\_\_\_  
**13b** \_\_\_\_\_ **13b** \_\_\_\_\_  
**14a** \_\_\_\_\_ **14a** \_\_\_\_\_  
**14b** \_\_\_\_\_ **14b** \_\_\_\_\_  
**15** \_\_\_\_\_ **15** \_\_\_\_\_

#### Net Tax Due

- 16** Total tax from receipts and purchases - Add Lines 11 and 15.  
**16a** Manufacturer's Purchase Credit - See instructions.  
**17** Prepaid sales tax - See instructions.  
**18** Quarter-monthly payments  
**19** Prior overpayments  
**20** Total prepayments - Add Lines 16a, 17, 18, and 19.  
**21** Net tax due - Subtract Line 20 from Line 16.

**16** \_\_\_\_\_ **16** \_\_\_\_\_  
**16a** \_\_\_\_\_ **16a** \_\_\_\_\_  
**17** \_\_\_\_\_ **17** \_\_\_\_\_  
**18** \_\_\_\_\_ **18** \_\_\_\_\_  
**19** \_\_\_\_\_ **19** \_\_\_\_\_  
**20** \_\_\_\_\_ **20** \_\_\_\_\_  
**21** \_\_\_\_\_ **21** \_\_\_\_\_

#### Payment Due

- 22** Excess tax collected  
**23** Total tax due - Add Lines 21 and 22.  
**24** Credit memorandum  
**25** Subtract Line 24 from Line 23. This is the net total due.  
**26** Write the total amount you have previously paid.  
Compare Line 25, Column B, and Line 26.

**22** \_\_\_\_\_ **22** \_\_\_\_\_  
**23** \_\_\_\_\_ **23** \_\_\_\_\_  
**24** \_\_\_\_\_ **24** \_\_\_\_\_  
**25** \_\_\_\_\_ **25** \_\_\_\_\_  
**26** \_\_\_\_\_ **26** \_\_\_\_\_

- If Line 26 is **greater than** Line 25, Column B, write the difference on Line 27.
- If Line 26 is **less than** Line 25, Column B, write the difference on Line 28.

- 27** Overpayment - This is the amount you have overpaid. Go to Step 5 and sign this return.  
**28** Underpayment - This is the amount you have underpaid. Please pay this amount. Write this amount on Page 1.  
Go to Step 5 and sign this return.

**27** \_\_\_\_\_  
**28** \_\_\_\_\_

**Make your check payable to "Illinois Department of Revenue."**

## Step 5: Sign below.

Under penalties of perjury, I state that I have examined this return, and to the best of my knowledge, it is true, correct, and complete. Under penalties of perjury, I state that I have unconditionally refunded to my customer(s) any overpaid sales tax that I collected from my customer(s) and am claiming as an overpayment on this return.

Taxpayer \_\_\_\_\_ Phone \_\_\_\_\_ Date \_\_\_\_\_ Preparer \_\_\_\_\_ Phone \_\_\_\_\_ Date \_\_\_\_\_

**Mail to:** ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19034  
SPRINGFIELD IL 62794-9034

